



# State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • Manufacturing & Utility Tax Section • 2135 Rimrock Road • MS 6-97 •  
P.O. Box 8971 • Madison, WI 53708-8971 •

December 2005

TO: Airlines; Pipelines; Railroads; Light, Heat & Power Companies, Rural Electric  
Cooperatives and Association of Municipal Electric Companies

FROM: WI Department of Revenue  
Bonnie Rongstad

RE: Owned Real Property (Leased to Others) Filing Requirement

Property owned and leased by public service corporations and used in their operations is subject to state assessment under Chapter 76 of the Wisconsin Statutes. Nonoperating property owned or leased by these same companies is subject to general property taxation under Chapter 70 of the Statutes.

Your 2006, Form UT-149NO, "Non-Operating Owned Real Property," is on the web at [www.dor.state.wi.us/ust/index](http://www.dor.state.wi.us/ust/index). Click on your industry page to find the UT-149NO form.

We have also provided you with a fill-in form, so you can enter data directly into the form. With Adobe Acrobat Reader you can print and send a completed paper form to us. This form will not save on the free Adobe Acrobat Reader provided on our website. Please consult our Instructions for PDF Fill-ins on the website for a complete set of instructions.

This form requires that you supply our office with information regarding each property you own which and lease to others as nonoperating, utility-owned real property. It is critical that each parcel has the identifying parcel ID number and its location (tax address).

If you have previously filed forms with our office, a printout recapping your prior filing was sent to you with your October billing notice. Please review this and make any necessary edits directly to this listing. If there are any new leases that you have entered into since last year, or any expired leases, please file a new form.

When filling out the forms, please note the distribution:

- (1) Keep a copy for your files as the Utility Owner/Lessor of Property,
- (2) Copy to the Local Assessor,
- (3) Copy to Manufacturing & Utility Tax

Please return these forms along with any edits by March 31, 2006. A 30-day extension for filing may be obtained, at [www.dor.state.wi.us/ust/index](http://www.dor.state.wi.us/ust/index), your industry page, and applying for an extension, provided the request is received before the due date

**You must also notify us if you do not have any property** to report so that our records remain current. Please notify me if you have any questions.

TEL: (608) 266-8162

FAX: (608) 264-6887

E-Mail: [utility@dor.state.wi.us](mailto:utility@dor.state.wi.us)



# NONOPERATING, UTILITY-OWNED REAL PROPERTY

Wisconsin Department of Revenue  
Bureau of Property Tax, MS 6-97  
PO Box 8971  
Madison, WI 53708-8971

**Forms** and related **publications**  
are available on our website at  
[www.dor.state.wi.us](http://www.dor.state.wi.us)

Phone: (608) 266-8162  
Fax: (608) 264-6887  
E-Mail: [utility@dor.state.wi.us](mailto:utility@dor.state.wi.us)

\_\_\_\_\_  
(Name of Utility, Railroad, Airline, Pipeline)

has **NONOPERATING REAL PROPERTY**, as of January 1, \_\_\_\_\_;

Located in the ☐ Town  
☐ Village of \_\_\_\_\_, \_\_\_\_\_ County  
☐ City

**THIS PROPERTY IS LEASED TO:** \_\_\_\_\_  
(Name of Lessee)

## Utility Leases To:

Name \_\_\_\_\_

Address \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Type of Business: \_\_\_\_\_

Utility Use: Sq. Footage/or % of Total Structure

LAND	IMPROV.
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Annual Rental Paid \_\_\_\_\_

Lease Date \_\_\_\_\_ Term \_\_\_\_\_

Comments:

## The Leased

Property is

(check one):

☐ Land Only

☐ Land & Improv.

## Leased Property Street Address:

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**TAX PARCEL #**

\_\_\_\_\_

\*Classified in Account Number If Purchased

LAND	IMPROV.
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Prepared By \_\_\_\_\_

Telephone No. ( ) \_\_\_\_\_

Fax No. ( ) \_\_\_\_\_

Email \_\_\_\_\_

## NOTE TO ASSESSOR: THIS PROPERTY IS TO BE LOCALLY ASSESSED.

**AUTHORITY FOR LOCAL PROPERTY TAXATION – Chapter 70 - Local Taxation:** Wisconsin Statutes s. 70.112(4)...for nonoperating purposes of the public utility or company or association, that general structure shall be assessed for taxation under this chapter at the percentage of its full market value that fairly measures and represents the extent of its use for non operating purposes...

**Chapter 76 – Taxation of Utilities:** s.76.23...All property not necessarily used in operating the business of any company defined in s.76.02 is exempted from taxation under this chapter and is subject to local assessment and taxation...

\*Regulatory account classification pursuant to Uniform System of Accounts as prescribed by WPSC, FCC, ICC, CAB or FERC.

☐ District Supervisor

☐ Lessor/Utility

☐ Local Assessor

☐ Bureau of Property Tax